

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



Art Unit: 2826

Examiner: Mr. Benjamin P. Sandvik

In re PATENT APPLICATION of:

Applicant : Kazutaka SHIBATA)
Serial No. : 10/795,994)
Filed : March 10, 2004)
For : SEMICONDUCTOR)
DEVICE AND METHOD)
FOR MANUFACTURING)
THE SAME)
Attorney Ref. : KAW 110D1)

**AMENDMENT
AFTER
FINAL REJECTION**

May 25, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This is responsive to the Office Action of December 29, 2006, the period for reply to which is being extended to expire on May 29, 2007 by a Petition filed concurrently herewith. Furthermore, a Request for Continued Examination (RCE) is being filed concurrently to relieve the above-identified application of its finally-rejected status.

A fee of \$ 1240 is being submitted concurrently. Should this remittance be accidentally missing, however, or should any additional fees be needed (including extension of time fees, since Applicant hereby provisionally petitions for any extensions that may be deemed necessary to avoid abandonment), the Director may charge such fees to our Deposit Account number 18-0002.

Please amend the above-identified application as specified on the following pages, and then reconsider the application in view of the Remarks that are presented thereafter.